Exhibit
5

47.   The PCT simply does not need the Administrative Guaranty to ensure a full recovery to its beneficiaries, and has not accounted for any benefit from the Administrative Guaranty when calculating its proposed First Cash Distribution. It has sufficient cash resources to (i) pay all unresolved administrative claims -- other than Wayne Berry's claims -- at face value; (ii) pay Wayne Berry's claims at the estimated amount of $100,000; (iii) make a $57.5 million cash distribution; and (iv) retain a $23.3 million "cushion" for unexpected liabilities and contingences, including any amounts Wayne Berry may recover should he succeed in his appeal of his $57,534 jury verdict.

C.   **The PCT Will Not Go Forward with the First Cash Distribution at this Time If the Court Denies Its Request to Release and Cancel the Administrative Guaranty**

48.   As stated above, the PCT will not make the proposed First Cash Distribution at this time if the Court does not direct a release and cancellation of the Administrative Guaranty. If the Court does not grant such relief, the PCT will withdraw this motion, without prejudice. Any withdrawal, however, would be subject to both the PCT's right file a subsequent motion (on notice) renewing its request and Core-Mark's right to object.

Conclusion

49.   Based upon its conservative estimates, the PCT believes that (i) the maximum value of Allowed General Unsecured Claims will not exceed $2.4 billion; (ii) a Disputed Reserve of $164 million will be more than sufficient to satisfy all unresolved General Unsecured Claims; (iii) the $80.8 million in net cash proceeds shown on its September 30, 2006 balance sheet will increase, rather than decrease, over time as a result of further monetization of assets and reduction of liabilities (net of costs to achieve such reductions); and (iv) the PCT will never have reason to call on the Administrative Guaranty. Accordingly, the PCT believes it is appropriate for the Court to enter an order (i) permitting the PCT to make future and supplemental